

ARTICLE VII. TAXATION

[Sec. 7.01. Taxation; State Law.](#)

[Sec. 7.02. Board of Review; Composition, Sessions; Regulations.](#)

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Sec. 7.01. Taxation; State Law.

The City may annually levy and collect property taxes in a sum, except as otherwise provided by law, not to exceed two (2) percent (20 mills per dollar) of the assessed value of the real and personal property in the City. All the provisions of the General Tax Law of the State of Michigan except as herein otherwise provided, shall apply to and control the assessment of property and the collection of taxes in the City of Montague and the taxing officers of the City shall have the same powers and shall be subject to the same duties as like officers under the state law. The subjects of taxation for municipal purposes shall be the same as for state, county and school purposes under general state tax law. The levy, collection and return of state, county and school taxes shall be made in conformance with the general laws of the state.

State Law reference— Mandatory provisions, MCL 117.3(f), (g); General Property Tax Act, MCL 211.1 et seq.

Sec. 7.02. Board of Review; Composition, Sessions; Regulations.

The board of review shall consist of three (3) members appointed by the city council. It shall meet for the purpose of reviewing the tax assessment roll in accordance with the state tax laws. It shall choose one (1) of its members to be chairperson and one (1) to be clerk of the board. It shall regulate for itself its order of proceeding, but no person who shall appear before it shall be refused a reasonable opportunity for a hearing. It shall remain in session for the times required by state law and such further times as it deems necessary to complete its work. Thereafter the chairperson and clerk shall certify the tax assessment roll provided for by general tax law.

State Law reference— Board of review, MCL 211.107, 211.28 et seq.

Sec. 7.03. Same; Meetings, Notice Required.

The city clerk shall give notice to the public of the time and place of meeting of the board of review by publication in at least one (1) newspaper of general circulation in the City in accordance with state law.

State Law reference— Notice of board of review meetings, MCL 211.30.

Sec. 7.04. Taxes; Due Date; Collection Fees.

Collection fees, penalties and interest on taxes shall be collected by the city treasurer in accordance with the provisions of state law.

PART I - CHARTER

ARTICLE VII. TAXATION

State Law reference— Interest, penalties, etc., MCL 211.44.